



புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

EXTRAORDINARY

அதிகாரம் பெற்ற
வெளியீடு

Publiée par
Autorité

Published by
Authority

விலை : ₹ 3-00

Prix : ₹ 3-00

Price : ₹ 3-00

எண்	புதுச்சேரி	புதன்கிழமை	2017 ஓ	அக்டோபர் மீ	25 உ
No. } 172	Poudouchéry	Mercredi	25	Octobre	2017 (3 Kartika 1939)
No. }	Puducherry	Wednesday	25th	October	2017

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

[G.O. Ms. No. 39/2017-Puducherry GST (Rate),
Puducherry, dated 25th October 2017]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies the State tax rate of 2.5 per cent. on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:—

TABLE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1	19 or 21	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the Jurisdictional Commissioner of the Central tax or the Commissioner of the State tax, as the case may be, may allow in this regard.

Explanation.—

(1) In this notification, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notifications shall be deemed to have come into force with effect from the 18th day of October, 2017.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary
to Government (Finance).

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT**

*[G.O. Ms. No. 40/2017-Puducherry GST (Rate),
Puducherry, dated 25th October 2017]*

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereafter in this notification referred to as “the said Act”), the Lieutenant-Governor, Puducherry, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of taxable goods (hereafter in this notification referred to as “the said goods”) by a registered supplier to a registered recipient for export, from so much of the State tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate of 0.05 per cent., subject to fulfilment of the following conditions, namely:—

(i) the registered supplier shall supply the goods to the registered recipient on a tax invoice;

(ii) the registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;

(iii) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;

(iv) the registered recipient shall be registered with an Export Promotion Council or a Commodity Board recognised by the Department of Commerce;

(v) the registered recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the Jurisdictional Tax Officer of the registered supplier;

(vi) the registered recipient shall move the said goods from place of registered supplier—

(a) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;
or

(b) directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;

(vii) if, the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;

(viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgment of receipt of goods in the registered warehouse from the warehouse

operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the Jurisdictional Tax Officer of such supplier; and

(ix) when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as Jurisdictional Tax Officer of such supplier.

2. The registered supplier shall not be eligible for the above-mentioned exemption if, the registered recipient fails to export the said goods within a period of ninety days from the date of issue of tax invoice.

3. This notification shall be deemed to have come into force from the 23rd day of October, 2017.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,
Commissioner-*cum*-Secretary
to Government (Finance).